LAND REGISTRY AND CADASTRE PROCEDURES GUIDE FOR FOREIGNERS
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General Directorate of Land Registry and Cadastre is the state institution that ensures the land registry subject to the responsibility of the treasury to be maintained regularly, conducts land registry procedures, involving contracts or not, in relation with the real estates in our country, as well as any registry procedures, and that creates initial cadastre in our country, ensuring establishment of infrastructure of the spatial information system.

The first land registry organization in our country was established on 21 May 1847 under the name Defterhanesi—Amire Kalemi (The Superior Registry Office) and it functioned under various names until the Republic. After the Republic was declared, it became important to set up an independent land registry organization because it is a comprehensive special field that required specialized experience. Thereupon, Tapu Umum Müdürlüğü Teşkilatı (General Directorate of Land Registry Organization) was established in 1924. Cadastre unit was included into this organization in 1925 by the Law No 658. The present structure and goals of the General Directorate of Land Registry and Cadastre were set by the Law dated 29 May 1936 and numbered 2997. It served under different ministries in time, and finally, it was integrated into the structure of the Ministry of Environment and Urban Planning on 8 July 2011.

Offering land registry and cadastre services under one roof with the mission of safekeeping, updating and making available ownership info on real estates with state guarantee and the vision to become the leading institution that sets and manages the policies regarding real estates, General Directorate of Land Registry and Cadastre has a well-established structure with a background of 172 years and the experience it has gained over all those years. General Directorate of Land Registry and Cadastre has an efficient and wide organization, with 23 Regional Directorates, 973 Land Registry Directorates, and 81 Cadastre Directorates throughout the country as well as foreign representation offices. In our country, land registry directorates serve on the districts level, while cadastre directorates serve on a cities level. Land registry and cadastre representation offices, on the other hand, serve under Embassies/Consulates General abroad. Although service is available only at Consulate General in Berlin at present, soon service will be available in 12 representation offices in 10 countries.
Functions of General Directorate of Land Registry and Cadastre can be summarized as follows:

a) Ensuring that the land registry subject to the responsibility of the state is maintained regularly, any land registry procedures, involving contracts or not, relating to real estates and registry procedures are performed, and the changes in the registry are monitored, supervised and registry and documents are archived and well-preserved.

b) Creating cadastre for the country, monitoring changes, ensuring that land registry plans are renewed and updated and relevant inspection and supervision services are performed.

c) Performing or causing the performance of geodesic infrastructure, aerial photographs, photogrammetric and topographic maps of 1/5000 and higher scales production services so that large scale cadastral and topographic maps can be created, checking and inspection the same and determining the basic principles.

d) Creating the infrastructure for spatial information system and map production monitoring center, making sure that natural and legal persons and public institutions and organizations benefit from the data, and performing the functions as may be assigned regarding geographical information systems.

e) Planning, executing joint projects in cooperation with other countries and international organizations on issues related to the area of responsibility.

f) Licensing topographical and cadastral engineering offices in accordance with the provisions of the Law dated June 16, 2009, No. 5368 on the Licensed Topographical and Cadastral Engineers and Offices, identifying and controlling operating principles and procedures of these offices.

g) Regulating real estate brokerage activities, granting license, identifying principles and procedures and controlling these activities.

h) Determining the principles to be followed by other public institutions and organizations and professional organizations in relation to duties, services and activities of General Directorate and ensuring coordination.
C A GENERAL OVERVIEW OF THE LAND REGISTRY AND CADASTRE SYSTEM IN TURKEY

In our country, land registry is the registry maintained under inspection and supervision and strict liability of the State. Under Article 1007 of the Turkish Civil Law, the State is responsible for any losses arising out of the land registry maintained.

In Turkey, land registry procedures such as sale, grant, transfer by inheritance, and mortgage take place through land registry directorates only, and real estate ownership may be assigned by an official deed to be signed at the land registry directorates and registration. It is also possible to sign “agreement for the promise of sale” before the notary public. However, an “agreement for the promise of sale” signed before the notary public or any contract of sale issued outside will only constitute a preliminary agreement that entitles one to request the real estate to be sold. It is not possible to transfer real estate ownership by an agreement for the promise of sale.

One can apply to the land registry directorate of the place, where the real estate is located, for land registry procedure requests; and it is also possible to apply to any land registry directorate in Turkey or the land registry and cadastre representation offices abroad.

In our country, creation of initial cadastre started during the early years of the Republic and at present, the country’s cadastre is complete by 99.9%. Although cadastre procedures involving real estates, such as setting marks, land use conversion, parceling and land amalgamation are also performed by land registry directorates, some of these services may also be performed by Licensed Mapping and Cadastre Offices (LİHKAB) authorized under the Law No 5368.

There is no difference between the Turkish citizens and foreigners in terms of the processes for land registry and cadastre procedures.
1. LEGAL GROUNDS

The legal grounds for acquisition of real estates and rights in rem by foreign natural and legal persons in our country are articles 35 and 36 of the Land Registry Law No 2644. The citizens of the countries, which are determined by the President under the authorization granted in the Land Registry Law, may acquire real estates and limited rights in rem in our country subject to the legal limitations.

2. ACQUISITION OF REAL ESTATE BY FOREIGNERS

2.1. Natural Persons:

Foreign natural persons, who would like to acquire real estates in our country:

• Should be citizens of the countries determined as eligible for acquisition of real estates and limited rights in rem in our country by the President and should meet the criteria for acquisition.

• Natural persons of foreign origin may acquire any real estate in areas where private property is allowed (residence, workplace, land, field etc.), provided that legal limitations are observed.

• If natural persons of foreign origin acquire unbuilt real estates (real estates with no built structures thereon, such as land and field), then a project is to be developed depending on the nature of the real estate and such project is to be submitted to the relevant Ministry for approval within two years. If the Ministry is not applied or the project is not completed within two years, then such real estate shall be subject to provisions on nationalization.

• If the real estate to be purchased by natural persons of foreign origin:

  • Is agricultural land, then opinion shall be sought from the Ministry of Agriculture and Forestry, and,

  • Is a real estate in a protected site, then opinion shall be sought from the Ministry of Culture and Tourism or Ministry of Environment and Urban Planning, to the effect that the real estate is fit for acquisition.

2.2. Companies:

Companies, which are established according to the laws of our country and whose shareholders include foreign natural persons, foreign enterprises or trading companies, qualify as “company with foreign capital” and may acquire real estates and limited rights in rem suitable for their operations. For example:

- A company that is established in Germany under the legislation of such country, which, however, has shareholders who are citizens of Germany, France or Turkey, qualifies as a foreign company; and may only acquire limited rights in rem in our country within the scope of tourism, industrial or oil operations only; a trading company, whose shareholders representing 50% and more of the shares are not Turkish citizens, yet which is established and registered into Turkish Trade Registry according to the applicable legislation of our country, on the other hand, qualifies as a “Company with Foreign Capital” and may acquire real estate ownership under the provisions of the legislation in force.

At present, citizens of total 183 countries may acquire real estates from our country.

LAND REGISTRY PROCEDURES

d
2.2. Legal Persons
Incorporated trading companies established in foreign countries according to the laws of such countries may acquire real estates and limited rights in rem only if there are special provisions to such effect in the applicable laws.

Laws containing special provisions in the legislation are: Turkish Oil Law, Tourism Incentive Law and Industrial Zones Law.

It is impossible for any legal persons except the trading companies established in foreign countries according to the laws of such countries (incorporated or unincorporated foundations, associations, cooperatives, societies, groups, communities etc.), on the other hand, to acquire real estates and to have rights in rem created to their favor in our country.

2.3. Companies with Foreign Capital
Incorporated companies established in Turkey may acquire real estates and limited rights in rem in order to operate as set forth in their articles of association. In order for a company to be accepted to have a status of a company with foreign capital, natural persons of foreign origin (except for Turkish citizens and the persons falling within the scope of article 26 of the Turkish Citizenship Law No 5901), legal persons established under the laws of foreign countries or international organizations should own 50% or more of the shares or should be authorized to appoint or dismiss majority of the persons authorized to manage.

Provided that the provisions of the Military Forbidden Zones and Security Zones Law No 2565 will be reserved, acquisition of real estates by such companies will be subject to inquiry by governornships to determine whether they remain within military forbidden zones, military security zones and the zones defined within the framework of article 28 of the same Law (in areas to be determined upon suggestion of the General Staff due to proximity to military to forbidden zones or other strategic reasons). Such inquiry by the governorship takes place directly before the relevant and registry directorate and the land registry directorate responds within not later three business days.

In case of acquisition of real estates within special security zones, on the other hand, authorization is required from the governorship of the place, where the real estate is located.

Companies with foreign capital need to submit their “certificates of authorization” showing the authorized representatives as well as manner of representation and binding in their applications to acquire real estates. Certificate of authorization must clearly contain the authorization to acquire real estates and the personal particulars of the people authorized to act for the company and it must be dated in the same year with the procedure.

• The letter of authorization pertaining to companies with foreign capital must include the phrase “Company with Foreign Capital within the Scope of Article 36 of the Land Registry Law No 2644”, and an application must be filed before the Urban Planning and Coordination Directorate of the Governorship with the necessary documentation under the Regulations Regarding Acquisition of Real Estate Ownership and Limited Rights in Rem by the Companies and Enterprises within the Scope of Article 36 of the Land Registry Law No 2644.

• The letter of authorization pertaining to other companies, on the other hand, must include the phrase “Company with Foreign Capital excluded from the Scope of Article 36 of the Land Registry Law No 2644”. The companies with such phrase in the letter of authorization in question, on the other hand, are treated like companies with national capital under article 36, and any requests in this respect are consummated directly by the land registry directorates within the framework of general principles.
Companies with foreign capital excluded from the scope of article 36 may acquire real estates and limited rights in rem within the framework of the provisions governing companies with national capital.

Real estates and limited rights in rem acquired to the contrary of the provision of such article shall be disposed within the period granted by the Ministry of Treasury and Finance. Otherwise, the real estate or the limited right in rem shall be received and an appropriate amount shall be assessed for the same and shall be paid to the right holder.

Texts of article 35 of the Land Registry Law No 2644 governing the acquisition of real estates and limited rights in rem by foreign natural and legal persons in our country and article 36 governing the acquisition of real estates and limited rights in rem by companies with foreign capital are given hereinbelow:

ARTICLE 35

Natural persons of foreign origin, who are citizens of the countries as determined by the President, may acquire real estates and limited rights in rem, in cases where it is necessary for the country’s benefits and in accordance with the international bilateral relations, provided that the legal limitations are complied. Total area of real estates and independent and continuous limited rights in rem acquired by natural persons of foreign origin may not exceed ten percent of surface area, where private ownership is allowed, in the relevant district, and it may not exceed thirty hectares throughout the country per person. The President is authorized to increase the quantity acquirable throughout the country per person up to twofold.

Incorporated trading companies established in foreign countries according to the laws of such countries may acquire real estates and limited rights in rem only within the framework of special legal provisions. Any companies other than such trading companies may not acquire real estates and may not have limited rights in rem.

In cases, where the interests of the country requires so, the President may determine, limit, suspend in part or in full or prohibit the acquisition of real estates and limited rights in rem by the natural persons of foreign origin and the incorporated companies established in foreign countries under the laws of their own countries on a country, person, geographical region, period, number, proportion, type, quality, area and quantity basis.

Natural persons of foreign origin and the incorporated companies established in foreign countries under the laws of their own countries are to submit the project that they are to develop in relation with the unbuilt land they bought to the relevant Ministry for approval within two years. After the project is approved by the relevant Ministry, by setting a starting date and a deadline, it is sent to the land registry directorate, with which the real estate is registered, in order to be entered into the statements section of the land register. The relevant Ministry monitors whether the approved project was realized within the specified time or not.

Maps and coordinate values of military forbidden zones, military security zones and special security zones are delivered to the Ministry, under which the General Directorate of Land Registry and Cadastre operates, within not later than one year following the date, when this Law enters into force, and the maps and coordinate values pertaining to any decisions for change therein are delivered to the said Ministry within not later than one month following the date, when changes are made, by the Ministry of National Defense; while the maps and coordinate values of special security zones and decisions regarding changes are delivered to the Ministry, under which the General Directorate of Land Registry and Cadastre operates, within the same period by the Ministry of the Interior. One year after the date, when this Law enters into force, land registry transactions will take place according to the documentation and information sent under this paragraph.
Incorporated companies established in Turkey, in which the natural persons of foreign origin – except for the persons falling within the scope of article 28 of the Turkish Citizenship Law dated 29/5/2009 and numbered 5901-; legal persons established under the laws of foreign countries or international organizations own fifty percent or more of the shares or are authorized to appoint or dismiss majority of the persons authorized to manage, may acquire real estates or limited rights in rem and use and exercise the same in order to operate as set forth in their articles of association.

The same principles shall apply in cases, where the companies mentioned in paragraph one are direct or indirect shareholders of another company established in Turkey, where the final shareholding rate of the foreign investor in the relevant company is fifty percent or more, where the foreign investors directly or indirectly acquire fifty percent or more of the shares in companies with national capital owning real estates, and where the shareholding rate of the foreign investors reaches fifty percent and above as a result of transfer of shares in existing companies with foreign capital owning real estates.

Provided that the provisions of the Military Forbidden Zones and Security Zones Law dated 18/12/1981 and numbered 2565 will be reserved, acquisition of real estates by such companies within military forbidden zones, military security zones and the zones defined within the framework of article 28 of the same Law will be subject to authorization by the General Staff or the commands to be authorized by them; while acquisition of real estate in special security zones is subject to authorization by the governorship of the place, where the real estate is located. In any assessment to be made within the scope of this paragraph, compliance of the acquisition in terms of the country’s security will be considered essential.

Companies with foreign capital excluded from the scope of the foregoing paragraphs may acquire ownership of real estates and limited rights in rem and use and exercise the same within the framework of the provisions governing the companies with national capital.

The provisions of this article shall not apply for creation of charge on immovable property, acquisition of ownership within the scope of foreclosing, transfer of real estate ownership and limited rights in rem arising out of company mergers and demergers, acquisition of ownership of real estates and limited rights in rem in special investment zones, such as organized industrial zones, industrial zones, technology development zones and free zones, and for the real estates acquired by the banks due to the transactions considered as loaning within the framework of the Banking Law dated 19/10/2005 and numbered 5411 or for the purpose of collecting of their receivables, provided that the obligation to dispose of within a certain period of time remains in force under the applicable legislation.

Use of the real estates acquired within the scope of this article is monitored by the governorships through the land registry records by certain intervals.

If the estates and limited rights in rem, which are found to have been acquired or to be used to the contrary of the provisions of this article, are not disposed of by their owners within the period to be granted by the Ministry of Finance, which shall not exceed one year, then they shall be received and an appropriate amount shall be assessed for the same and such amount shall be paid to the right holder.

Incorporated companies established in Turkey, in which the natural persons of foreign origin – except for the persons falling within the scope of article 28 of the Turkish Citizenship Law dated 29/6/2009 and numbered 5901-, legal persons established under the laws of foreign countries or international organizations own fifty percent or more of the shares or are authorized to appoint or dismiss majority of the persons authorized to manage, may acquire real estates or limited rights in rem and use and exercise the same in order to operate as set forth in their articles of association.

The same principles shall apply in cases, where the companies mentioned in paragraph one are direct or indirect shareholders of another company established in Turkey, where the final shareholding rate of the foreign investor in the relevant company is fifty percent or more, where the foreign investors directly or indirectly acquire fifty percent or more of the shares in companies with national capital owning real estates, and where the shareholding rate of the foreign investors reaches fifty percent and above as a result of transfer of shares in existing companies with foreign capital owning real estates.

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If the estates and limited rights in rem, which are found to have been acquired or to be used to the contrary of the provisions of this article, are not disposed of by their owners within the period to be granted by the Ministry of Finance, which shall not exceed one year, then they shall be received and an appropriate amount shall be assessed for the same and such amount shall be paid to the right holder.

Principles and procedures pertaining to the application of this article shall be governed by regulations to be issued by the Ministry of Economy after receiving opinions from the relevant institutions and organizations.
3. LEGAL LIMITATIONS

Only citizens of the countries determined by the Presidential Decree may acquire real estates and limited rights in rem in our country. However:

- Total area of real estates that may be acquired by a natural person of foreign origin throughout the country is maximum thirty hectares.

- Total area of the real estates that may be acquired by natural persons of foreign origin may not exceed ten percent of the area, where private property is allowed, in a district.

- If the real estate intended for acquisition is included in a “Special Security Zone”, authorization is required from the governorship of the place, where the real estate is located.

- Natural persons of foreign origin and the incorporated companies established in foreign countries under the laws of their own countries are develop a project in relation with the unbuilt land they bought within two years and such project to be developed is to be submitted to the relevant Ministry for approval.

- Incorporated trading companies, which are established according to the laws of their own countries, may acquire real estates and limited rights in rem only in case there are special provisions in the applicable laws. Any legal persons other than such trading companies may not acquire real estates and may not have limited rights in rem created to their favor.

Real estates located in military forbidden and security zones are designated in the registry records, and land registry directorates provide due information.

Real estates located in military forbidden and security zones are entered into the land registry in 81 cities.

4. INHERITANCE

The rights of the inheritors are preserved on the real estates acquired by the foreigners in our country. However, in case of real estates acquired through inheritance that exceed the limitations set forth in article 35 of the Land Registry Law, the Ministry of Treasury and Finance grants a period of one year to the owner of the real estate. If the owner fails to dispose of the real estate within the period granted, then the said Ministry receives the real estate and an appropriate amount shall be assessed for the same and such amount shall be paid to the right holder.
5. HOW TO APPLY FOR LAND REGISTRY PROCEDURES

The owner of the real estate or authorized representative of the owner may visit the Land Registry Directorate with the necessary documents and may file an application. (Applications are usually filed before the noon break, by taking a ticket number at the Land Registry Directorate.)

Moreover, foreigners, who are also citizens of Turkey, may make an appointment through the center Alo 181 or online using e-appointment (https://randevu.tkgm.gov.tr/) and WEBTAPU (webtapu.tkgm.gov.tr) services.

Efforts continue to enable the foreigners benefit from the WEBTAPU service, and foreigners will also be able to make use of this service when each foreigner is assigned a Foreigner ID No.

An application filed before the Land Registry Directorates is processed according to the “Circular Regarding Workflow and Delegation of Authority at the Land Registry Offices and the Annexed Guide” numbered 2014/1 in terms of flow of procedures and other matters. (https://mevzuat.tkgm.gov.tr/BelgeGoruntule.aspx)

- In our country, land registry procedures take place at the land registry directorates only, and the application may be filed both personally and also through representatives, who are authorized by a power of attorney issued before a notary public. Procedures performed at the land registry directorates are received through information and application units at the directorates and such units provide the necessary information.

- Unauthorized people, who promise to accelerate the procedures before the land registry directorates, must not be given credit.

- Unauthorized people, who promise to accelerate the procedures before the land registry directorates, must not be given credit.
6. DOCUMENTS NECESSARY FOR APPLICATION AND PROCEDURES

The identity document or passport of the foreign country issued by the competent authorities of the country of citizenship will be relied upon to identify the natural persons of foreign origin and must be presented to the officer during application.

Expired passports or identification documents may not be used for land registry procedures.

For citizens of the Palestine State only: in order for any identity document or passport other than an identity document and passport issued by their own countries, i.e. an identity document or passport issued by other countries (certificate of a refugee, travel etc.), to be used for land registry transactions, it must be presented along with a Certificate of Residence Permit issued by the General Directorate of Migration Management.

A valuation report showing the market rate of the real estate needs to be submitted for all the transactions of sale involving foreign natural persons both as a purchaser and as a seller. Such report must be prepared by the valuation firm in accordance with international valuation standards and must be approved. (For detailed information about the matter, you refer to the circular numbered 2019/1.)

Valuation report is required both to protect the foreign investor so that the foreigners, who purchase real estates in Turkey, know the actual value of the real estates that they purchase, and to create a value map for real estates at the General Directorate of Land Registry and Cadastre.

For land registry and cadaster procedures of the incorporated companies established in foreign countries according to the laws of their own countries, on the other hand, a certificate of authorization issued by the competent authorities of their country to prove that the company is duly established and active and is also competent to perform land registry procedures must be presented. For this document, original containing apostille according to the Hague Convention of 5 October 1961 Abolishing the Requirement of Legalization for Foreign Public Documents and certified translation are sought; in case of no apostille, the documents are to be certified by the Consulate of the Republic of Turkey in such country.

Compulsory earthquake insurance policy issued by the insurance companies against any possible damages after an earthquake must be presented.

Procedures for transfer by inheritance for foreign natural persons are performed based on the certificates of inheritance issued by the courts of the Republic of Turkey or issued by the competent authorities of their countries of origin and certified by the Turkish Courts.
## 6.1 Sale Procedure

### 6.1.1 Sale Procedure for Natural Persons

<table>
<thead>
<tr>
<th>NECESSARY DOCUMENTS</th>
<th>COMMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport</td>
<td>Identity document or passport issued by the foreigner's country of origin (along with translation when necessary)</td>
</tr>
<tr>
<td>Photo</td>
<td>1 passport size photo (vesikalık) of the seller, and 2 of the purchaser will be sought.</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Title deed for the real estate sold</td>
<td>Required if it exists</td>
</tr>
<tr>
<td>Valuation report for the real estate</td>
<td>To be received from the firms authorized for valuation as licensed by the CMB (Capital Market Board) as published on the official website of CMB</td>
</tr>
<tr>
<td>Compulsory earthquake insurance policy</td>
<td>Necessary for buildings such as residences, workplaces etc.</td>
</tr>
<tr>
<td>Sworn Interpreter</td>
<td>Necessary if there is any party that does not speak Turkish (Must be authorized by the regional judicial commission)</td>
</tr>
</tbody>
</table>

### FINANCIAL ASPECT OF THE TRANSACTION

| Land Registry Fee | Land registry fee of 20 over one thousand (15 over one thousand until 31.12.2019) shall be collected separately for the seller and the purchaser based on the value declared for the sale, provided that it shall not be less than the real estate value declared by the relevant municipality. (In case of exemption from fees, a letter issued by the Tax Office to evidence the same must be presented) |
| Circulating Capital | Circulating Capital charges are collected (Varies depending on the local coefficient applicable for the locality, where the real estate is located) |
### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Document</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter of Authorization</td>
<td>Received from the system at the land registry directorate</td>
</tr>
<tr>
<td>Signature circular of the company’s official</td>
<td></td>
</tr>
<tr>
<td>Original power of attorney issued specifically if the person to attend the sale on behalf of the company is a representative</td>
<td></td>
</tr>
<tr>
<td>Letter of approval for special zones</td>
<td>Received from the government of the place, where the real estate is located</td>
</tr>
</tbody>
</table>

### COMMENT

Land registry fee of 20 over one thousand (15 over one thousand until 31.12.2019) shall be collected separately for the seller and the purchaser based on the value declared for the sale, provided that it shall not be less than the real estate value declared by the relevant municipality. (In case of exemption from fees, a letter issued by the Tax Office to evidence the same must be presented)

Circulating Capital

Varies depending on the local coefficient applicable for the locality, where the real estate is located.

### FINANCIAL ASPECT OF THE TRANSACTION
**Sale Procedure Template for Foreign Natural Persons**

1. The purchaser and the seller agree on the real estate.
2. An application is filed with the land registry directorate along with the necessary documents.
3. The officer makes the necessary examinations.
4. Procedure starts if the documents are full.
5. The person concerned is informed by SMS if the documents turn out to have any shortcomings.
6. Once the payment is made, land registry directorate is informed as necessary through the system.
7. Signatures are affixed and the title deed of the real estate is delivered to the foreign natural person owning the real estate/their representative.
8. The procedure is completed, official deed is issued and the person concerned is informed by SMS about the time to show up for signature.

**Sale Procedure Template for Companies with Foreign Capital**

1. The purchaser company’s official and the seller agree on the real estate.
2. The purchaser company’s official and the seller agree on the real estate.
3. Land Registry Directorate is applied along with the documents necessary to start the sale procedures for the real estate.
4. Provincial Planning and Coordination Directorate of the Governorship of the city, where the real estate is located, is applied for acquisition eligibility.
5. Land Registry Directorate checks the documents, and makes sure any shortcomings are fixed. The parties are informed about the fees that they are to pay for the procedure by SMS.
6. Official contract issued by the Land Registry Directorate for the sale procedure is signed before the officer, and sale procedure is completed when the signatures are affixed.
7. Fees are deposited. Price of the real estate is paid to the seller.
8. Once the payment is made, land registry directorate is informed as necessary through the system.
### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Identity document or passport</th>
<th>Identity document or passport of the parties and their representatives, if any, will be submitted.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Photo</td>
<td>1 passport size photo will be sought.</td>
</tr>
<tr>
<td>Document regarding representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Title deed for the real estate subject to transaction</td>
<td>Required if it exists</td>
</tr>
</tbody>
</table>

### FINANCIAL ASPECT OF THE TRANSACTION

<table>
<thead>
<tr>
<th>Land Registry Fee</th>
<th>Collected from the mortgagor by 4.55 over one thousand of the mortgage (loan) amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stamp Duty</td>
<td>Collected from the mortgagor by 9.48 over one thousand of the mortgage amount</td>
</tr>
<tr>
<td>Circulating Capital</td>
<td>(Varies depending on the local coefficient applicable for the locality, where the real estate is located)</td>
</tr>
</tbody>
</table>

**COMMENT**

- Mortgages of real estates mortgaged as security for the loans made available by the banks, Loan and Surety Cooperatives of Traders and Artisans, and loan organization abroad as well as international organization, and mortgages created for the purposes of agricultural loans, loans for traders, and financial leasing are also exempt from land registry fees and stamp duties.
- The beneficiary of the mortgage must absolutely be the organization authorized to extend loans for mortgages in foreign currency.

**AÇIKLAMA**

- 1 passport size photo will be sought.
- Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)
Mortgage beneficiary, bank official and the debtor natural person file an application to land registry directorate.

Some banks may also file applications in electronic environment within the scope of e-mortgage.

Documents are examined and the procedure is transferred over to the officer concerned.

The officer makes the necessary examinations.

The procedure is completed and official mortgage deed is issued and the person concerned is informed by SMS about the time to show up for signature.

The procedure is completed and official deed is issued and the person concerned is informed by SMS about the time to show up for signature.

Once the payment is made, land registry directorate is informed as necessary via the system.

Fee and circulating capital charge are reported by SMS.

Procedure starts if the documents are complete.

Template for Mortgage Procedures of Foreign Natural Persons
### 6.3 Transfer by Inheritance

#### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>BASED ON THE PRINCIPLE OF JOINT OWNERSHIP (WITH NO SPECIAL ALLOCATION JOINT OWNERSHIP OF SHARES)</th>
<th>COMMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport</td>
<td>Identity documents or passports of the parties and their representatives, if any, will be submitted.</td>
</tr>
<tr>
<td>Photo</td>
<td>1 passport size photo will be sought.</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Document proving inheritance</td>
<td>Procedures for transfer by inheritance for foreign natural persons are performed based on the certificates of inheritance issued by the courts of the Republic of Turkey or issued by the competent authorities of their countries of origin and certified by the Turkish Courts.</td>
</tr>
<tr>
<td>Title deed for the real estate subject to the transaction</td>
<td>Required if it exists</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BASED ON SHARED OWNERSHIP (ALLOCATING SHARES)</th>
<th>COMMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity documents or passports</td>
<td>Identity document or passport of the parties and their representatives, if any, will be submitted.</td>
</tr>
<tr>
<td>Photo</td>
<td>1 passport size photo will be sought.</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Document proving inheritance</td>
<td>Procedures for transfer by inheritance for foreign natural persons are performed based on the certificates of inheritance issued by the courts of the Republic of Turkey or issued by the competent authorities of their countries of origin and certified by the Turkish Courts.</td>
</tr>
<tr>
<td>Title deed for the real estate subject to transaction</td>
<td>Required if it exists</td>
</tr>
</tbody>
</table>
**FINANCIAL ASPECT OF THE TRANSACTION**

<table>
<thead>
<tr>
<th><strong>Land Registry Fee</strong></th>
<th>No land registry fee is charged.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Circulating Capital</strong></td>
<td>(Varies depending on the local coefficient applicable for the locality, where the real estate is located)</td>
</tr>
<tr>
<td><strong>Other Taxes</strong></td>
<td>Inheritance and transfer taxes and also foundation waiver settlement (vakıf taviz bedeli ilişiği), if any, will be charged for the real estate.</td>
</tr>
</tbody>
</table>

**NOTE:** For any procedures other than the foregoing, you can see the Land Registry Procedures Guide published by the Presidency of Land Registry Department.
7. POWER OF ATTORNEY

With the exception of power of attorney issued at Consulates of the Republic of Turkey, any power of attorney issued in foreign countries must meet the following requirements:

- It must be issued in the official language of the country of issue in a manner to contain the photo of the person concerned,
- It must contain “Apostille” under Convention Abolishing the Requirement of Legalization for Foreign Public Documents (Hague Convention) or it must be certified by the Consulate of the Republic of Turkey in the country, where the notary certifying the power of attorney is located,
- It must contain authorization for the requested transaction,
- It must be presented to the land registry directorate along with notarized Turkish translation.

In addition to the foregoing requirements for power of attorney issued in foreign countries, the photo on the power of attorney must be certified by the issuing official by seal or embossed stamp or signature or stamp, depending on the position of the official issuing the power of attorney.

The requirements sought for the power of attorney containing apostille:

- Apostille may be affixed directly on the document itself or on another paper to be attached thereto. If the apostille is on another document, then it must be attached to the certified document, and the seal of the certifying authority must be affixed on the physical attachment point.
- Apostille may be in the official language of the authority issuing it or may be in another language.

- However, the title of the apostille must absolutely be in French, reading «Apostille Convention de La Haye Du 5 Octobre 1961».
- A duly filled in apostille certifies authenticity of the signature, title of the person signing the document and, when necessary, certifies that the seal or stamp on the document is authentic. Signature, seal or stamp on the apostille shall be exempt from any verification.
- In addition, attention must be paid to the fact that the document and the relevant apostille must be issued by different authorities. And indeed, as the apostille certifies the signature and seal of the authority issuing the document, it is not possible for the apostille to be certified by the signature and seal on the document, to which it pertains.
8. ACQUISITION OF TURKISH CITIZENSHIP THROUGH ACQUISITION OF REAL ESTATES

With the amendment made to the Regulations Regarding the Implementation of Turkish Citizenship Law, foreigners now may acquire Turkish citizenship through the exceptional means of purchasing real estate worth at least USD 250,000 or equivalent thereof in foreign currency or in Turkish Lira starting from the date 18.09.2018, provided that the land registry entries are annotated to the effect that the real estate will not be sold for 3 years. (For the real estate(s) purchased between the dates 12.01.2017 and 18.09.2018, the real estate must be worth at least USD 1,000,000 and above.)

Starting from 07.12.2018, it is also possible to acquire Turkish citizenship if the agreement, which is issued before the notary public in a manner to include promise of sale for a real estate with condominium or construction servitude created thereon worth at least USD 250,000 or equivalent thereof in foreign currency or in Turkish Lira deposited in cash along with the undertaking of no transfer and cancellation for 3 years, is annotated into land registry.

It is not possible to apply for citizenship with real estate(s) purchased before the date 12.01.2017 and the real estate(s) covered by an agreement for the promise of sale before the date 07.12.2018.

In case of purchase of real estate(s) worth USD 250,000 and an undertaking of not selling the same for 3 years, or in case of an agreement, which is issued before the notary public in a manner to include promise of sale for a real estate along with the undertaking of no transfer and cancellation for 3 years, then a “Certificate of Eligibility” will be issued by the General Directorate of Land Registry and Cadastre as a document to be relied upon for citizenship request.

Upon receiving the certificate of eligibility, foreigners first file an application for residence permit before the Provincial Directorate of Migration Management and then an application for citizenship before the Provincial Directorate of Civil Registration and Citizenship Affairs.

### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Document</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport</td>
<td>Identity document or passport indicating the foreign country of origin (along with translation when necessary) must be submitted.</td>
</tr>
<tr>
<td>Photo</td>
<td>1 passport size photo of the seller 2 of the purchaser will be sought</td>
</tr>
<tr>
<td>Document regarding representation If the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (if the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Foreigner ID No</td>
<td>In case Foreigner ID No does not exist, Land Registry Directorate will ensure allocation thereof during application.</td>
</tr>
<tr>
<td>Title deed for the real estate sold</td>
<td>Required if it exists.</td>
</tr>
<tr>
<td>Valuation report for the real estate</td>
<td>To be received from the firms authorized for valuation as licensed by the CMB (Capital Market Board) as published on the official website of CMB.</td>
</tr>
<tr>
<td>Bank-certified receipts evidencing money transfer</td>
<td>May be presented before or after the sale.</td>
</tr>
<tr>
<td>Compulsory earthquake insurance policy</td>
<td>Necessary for buildings such as residences, workplaces etc.</td>
</tr>
<tr>
<td>Sworn Interpreter</td>
<td>Necessary if there is any party that does not speak Turkish (Must be authorized by the regional judicial commission).</td>
</tr>
</tbody>
</table>
9. REAL ESTATE ACQUISITION BY BLUE CARD HOLDERS

Any requests for real estate by the people, who are Turkish citizens by birth but who lost Turkish citizenship after denouncing it by permission, and their children, who were subject to the same procedure with them, will be concluded in exactly the same way that they would be concluded for the Turkish citizens, without the limiting provisions applied for the foreigners.

For example, a foreigner in Berlin may conduct the sale transaction for a real estate in Istanbul at Berlin Land Registry Representation Office, without actually having to go to Istanbul.

Please find attached the list of procedures that can be conducted outside the jurisdiction.

10. REAL ESTATE ACQUISITION BY THE STATELESS

Stateless people may acquire real estates in our country subject to the general legal limitations. They are treated like a citizen of any country eligible to acquire real estates in our country and there is no special limitation. However, during the application, they need to present their stateless person identity document issued by the governorships in order to be able to perform procedures with land registry directorates.

11. LAND REGISTRY PROCEDURES OUTSIDE THE JURISDICTION

Although land registry procedures are to be conducted by the land registry directorate of the place, where the real estate is located, this requirement is now eliminated with the “Land Registry Procedures outside the Jurisdiction”, allowing procedures to be conducted before any land registry directorate.

Although currently both the purchaser and the seller must be at the same land registry directorate/representation office abroad in order to be able to conduct procedures outside the jurisdiction, that will no longer be necessary starting from 01.01.2020, and it will be possible for the purchaser and the seller to consummate their procedure if they are at different directorates/representation offices as well.

For example, a foreigner in Berlin may conduct the sale transaction for a real estate in Istanbul at Berlin Land Registry Representation Office, without actually having to go to Istanbul.

Please find attached the list of procedures that can be conducted outside the jurisdiction.

12. LAND REGISTRY AND CADASTRE REPRESENTATION OFFICES ABROAD

It is possible for the Turkish citizens living abroad and the foreigners, who own or who would like to invest in real estates in our country, to conduct their land registry and cadastre procedures in their own country, without needing to actually go to the place, where the real estate is located.

For example, when a person of foreign origin living in Germany wants to purchase a real estate in Istanbul, he/she can now apply to the Berlin Land Registry and Cadastre Representation Office and can conduct the procedures without having to visit Turkey.

Although service is only available at the Consulate General in Berlin at present, soon it will be possible to conduct land registry and cadaster procedures in 12 different representation offices in 10 countries.

The land registry and cadastre representation offices abroad are available for procedures aimed at acquisition of real estates as well as official information and consulting services about the real estate legislation in our country and the processes for acquisition of real estates.

It is possible to conduct the procedures outside the jurisdiction given as attached at the representation offices abroad.
An agreement is reached for the real estate to be purchased.
The real estate must be worth at least USD 250,000.

1. An agreement is reached for the real estate to be purchased.
The real estate must be worth at least USD 250,000.

2. CMB applies to one of the organizations authorized for real estate valuation and commissions a "real estate valuation report".

3. Land registry directorate is applied with the necessary documents.

4. Land Registry Directorate undertakes an examination and checks whether the receipt, valuation report and the declared values meet the criteria sought in the regulations or not.

5. If the necessary conditions are met, the parties concerned are informed by SMS about the land registry fee and circulating capital charge payable for the procedure.

6. Once the fees are paid, appointment time is notified by SMS so that the contract will be signed.

7. Once the signatures are affixed and the contracts are concluded, a statement is entered into the registry of the real estate to the effect that it will not be sold for three years and the title deed.

8. Once the procedure is complete, land registry directorate sends the procedure documents to the General Directorate/Regional Directorate through the system so that the "Certificate of Eligibility" will be issued for citizenship application.

9. Once the necessary checks are performed, the "Certificate of Eligibility" is issued to the Provincial Directorate of Civil Registration and Citizenship Affairs and General Directorate of Migration Management for due action by an official letter and it is sent to the parties concerned by e-mail.

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Once the necessary checks are performed, the "Certificate of Eligibility" is issued to the Provincial Directorate of Civil Registration and Citizenship Affairs and General Directorate of Migration Management for due action by an official letter and it is sent to the parties concerned by e-mail.
Cadastre procedures are conducted by the cadastre directorates in our country, and if there is any Licensed Mapping and Cadastre Office (LİHKAB) at the relevant location, they can be conducted through such offices as well.

According to the Law No 5368, licensed mapping and cadastre engineering offices (LİHKAB) are responsible for conducting and checking the unregistered procedures among the cadastre technical services and for conducting the registered procedures.

While the functions assigned by the applicable law were fulfilled by the cadastre directorates before the Licensed Mapping and Cadastre Offices (LİHKAB) were established, now, after the Licensed Mapping and Cadastre Offices (LİHKAB) are introduced, these functions are fulfilled by such offices where they are established and by the cadastre directorates where they are not established.

Example: A person, who wants a boundary-setting (aplikasyon) procedure to be performed, applies to a LİHKAB if there is any such office in the city/district, where the real estate is located; however, if there is no LİHKAB, he/she concludes the procedures by applying to cadastre directorate.

You can access the locations and contact information of Licensed Mapping and Cadastre Offices (LİHKAB) at the address https://www.tkgm.gov.tr/tr/lihkab.
1. APPLICATION AND THE METHOD FOLLOWED

Foreigners, who would like any procedures to be conducted, may apply to the cadastre directorates/Licensed Mapping and Cadastre Offices, in person or through their authorized representatives, stating what kind of procedure they request to be conducted.

2. DOCUMENTS NECESSARY FOR THE PROCEDURES

For cadastre procedures, the identity document or passport of the foreign country issued by the competent authorities of the country of citizenship will be relied upon to identify the natural persons of foreign origin.

Expired passports or identification documents may not be used for cadastre procedures.

Once the information contained in the documents, evidencing that the person concerned is entitled to demand procedure in relation with the real estate, is entered into the certificate of request by the directorate, the documents are returned to the person concerned and they are not archived.

Template for Application to Cadastre Directorates

During registration, land registry directorate makes sure that the registration notice is signed by the parties concerned.

Any missing document sought is mentioned on the overleaf of the request document and it is ensured that such documents are completed.

If a certain date is specified for the procedure, a paper is filled in, containing the date and time for the procedure and technical record details, and it is stamped and delivered to the requesting party, or it is notified by SMS.

For requests involving sample plans, e-collection from the requesting party is ensured for the fee set forth in the Fees Law No 492.

Office and land checks and measurements are performed, and, if the job requires, registration notice (declaration) document is issued, and registration notice is sent by the cadastre directorate to the land registry directorate in a safe electronic environment.

Office and land checks and measurements are performed, and, if the job requires, registration notice (declaration) document is issued, and registration notice is sent by the cadastre directorate to the land registry directorate in a safe electronic environment.

The director assigns the relevant officer for the requested work.

For requests involving sample plans, e-collection from the requesting party is ensured for the fee set forth in the Fees Law No 492.
2.1. Sample Plan

Definition: An exact copy of the parcel taken from the land registry plan.

### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport in case of application in person</td>
<td>ID document or passport of the foreigner issued in their own country (along with translation when required)</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person</td>
<td>Required if it exists.</td>
</tr>
<tr>
<td>Land registry entry for the real estate concerned</td>
<td>Required if it exists.</td>
</tr>
</tbody>
</table>

### FINANCIAL ASPECT OF THE TRANSACTION

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fee</td>
<td>Sample Plan fee collected under the Fees Law No 492. (TRY 63.80 for year 2019)</td>
</tr>
<tr>
<td>Circulating Capital</td>
<td>Varies depending on the locality where the real estate is located.</td>
</tr>
</tbody>
</table>
2.2. Locating The Site

Definition: Showing the parcel or the location, where the independent unit is located, to the person concerned on site without performing any measurements and making use of its form and measurement values as given in the map section and layout plan and independent section plan.

**NECESSARY DOCUMENTS**

<table>
<thead>
<tr>
<th>Document</th>
<th>Required?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport in case of application in person</td>
<td>Yes</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Yes</td>
</tr>
<tr>
<td>Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person</td>
<td>Yes</td>
</tr>
<tr>
<td>Land registry entry for the real estate concerned</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**FINANCIAL ASPECT OF THE TRANSACTION**

<table>
<thead>
<tr>
<th>Service charge</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circulating Capital</td>
<td>TRY 86 for year 2019</td>
</tr>
<tr>
<td>Service charges</td>
<td>Charged in case of performance by LIHKAB (TRY 175 for year 2019)</td>
</tr>
</tbody>
</table>

**COMMENT**

<table>
<thead>
<tr>
<th>Action</th>
<th>Required?</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID document or passport of the foreigner issued in their own country (along with translation when required)</td>
<td>Yes</td>
</tr>
<tr>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
<td>Yes</td>
</tr>
<tr>
<td>Certificate of request is issued and registered.</td>
<td>Yes</td>
</tr>
<tr>
<td>Information and documents for the real estate are obtained from cadastre directorate.</td>
<td>Yes</td>
</tr>
<tr>
<td>Application is filed with General Directorate of Land Registry and Cadastre through Megsis and e-collection takes place for circulatingcapital service charge.</td>
<td>Yes</td>
</tr>
<tr>
<td>Application is filed in automated LIHKAB system and charge is determined for the procedure.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Template for Locating the Site Procedure**

- An application is filed with General Directorate of Land Registry and Cadastre through Megsis and e-collection takes place for circulating capital service charge.
- Certificate of request is issued and registered.
- Information and documents for the real estate are obtained from cadastre directorate.
- Certificate of request is issued and registered.
- Real estate is located on site and the sketch for locating the site is prepared.
- Certificate of request is issued and registered.
- A copy of the document is delivered to the person concerned.
- A copy of the document is sent to cadre unit.
- The owner or the owner’s representative files an application.
- Involves LIHKAB?
  - Yes
    - Application is filed in automated LIHKAB system and charge is determined for the procedure.
  - No
    - Certificate of request is issued and registered.

- A copy of the document is archived.
- A copy of the document is delivered to the person concerned.
- A copy of the document is sent to cadre unit.
### 2.3. Boundary-Setting

**Definition:** Marking the boundaries of the ownership or easement rights pertaining to the real estate on site in accordance with the information and documentation in the land registry plan.

#### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Document</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport in case of application in person</td>
<td>ID document or passport of the foreigner issued in their own country (along with translation when required)</td>
</tr>
<tr>
<td>Document regarding representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (if the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person</td>
<td>Required if it exists.</td>
</tr>
<tr>
<td>Land registry entry for the real estate concerned</td>
<td></td>
</tr>
</tbody>
</table>

#### COMMENT

- **Circulating Capital:** Varies depending on the city/district and area of the parcel.
- **Service charges:** Charged in case of performance by LIHKAB (TRY 175 for year 2019).

---

### Template for Boundary-Setting Procedure

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application filed with General Directorate of Land Registry and Cadastre</td>
<td>Through Megsis and e-collection takes place for circulating capital service charge.</td>
</tr>
<tr>
<td>Information and documents for the real estate are obtained from cadastre directorates</td>
<td></td>
</tr>
<tr>
<td>Certificate of request is issued and registered.</td>
<td></td>
</tr>
<tr>
<td>Checks are made at the office.</td>
<td></td>
</tr>
<tr>
<td>Any technical errors?</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>The procedure continues after it is corrected under the applicable legislation.</td>
</tr>
<tr>
<td>No</td>
<td>LIHKAB reports the error to Cadastre Directorate, procedure takes place according to the corrected data.</td>
</tr>
<tr>
<td>Certificate of request is issued and registered.</td>
<td></td>
</tr>
<tr>
<td>On site work is performed and boundary-setting document is issued.</td>
<td></td>
</tr>
<tr>
<td>A copy of the document is delivered to the person concerned.</td>
<td></td>
</tr>
<tr>
<td>A copy of the document is archived.</td>
<td></td>
</tr>
<tr>
<td>Application is filed in automated LIHKAB system and charge is determined for the procedure.</td>
<td></td>
</tr>
<tr>
<td>Certificate of request is issued and registered.</td>
<td></td>
</tr>
</tbody>
</table>
2.4. Land Use Conversion

Definition: A procedure conducted in the map section and land registry entries to convert the type of a real estate, i.e. conversion from unbuilt to built or vice versa; from vineyard, orchard, field etc. to building plot or from land to vineyard, orchard etc.

NECESSARY DOCUMENTS

| Identity document or passport in case of application in person | ID document or passport of the foreigner issued in their own country (along with translation when required) |
| Document regarding representation if the procedure involves representation | Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation) |
| Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person |  |
| Type Contract for a request from a LIHKAB |  |
| Authorization to use a building | For land use conversion intended for building purposes, a layout plan is sought if the construction permit is issued on or after 27/8/2008. A benchmark sketch is sought for conversion from construction servitude to condominium starting from 07/07/2009. |

FINANCIAL ASPECT OF THE TRANSACTION

| Circulating capital | Varies depending on the city/district and area of the parcel. |
| Service charges | Varies depending on the city/district and area of the parcel in case of performance by LIHKAB. |

Template for Land Use Conversion Procedure

- An application is filed with General Directorate of Land Registry and Cadastre through Megsis and e-collection takes place for circulating capital service charge.
- Application is filed in automated LIHKAB system and charge is determined for the procedure.
- Certificate of request is issued and registered.
- Certificate of request is approved by the checking officer.
- Certificate of request is issued and is sent to the cadastre directorate along with attachments to be checked.
- Following registration, section is entered into technical folder and MEGSİS.
- Archive

Any technical errors? Yes
- LIHKAB reports the error to Cadastre Directorate, procedure takes place according to the corrected data.
- The owner or the owner's representative files an application.
- Application is filed in automated LIHKAB system and charge is determined for the procedure.
- Certificate of request is issued and registered.
- Information and documents for the real estate are obtained from cadastre directorate.
- Statement for registration is issued and is sent to the cadastre directorate along with attachments to be checked.
- Statement for registration is approved by the checking officer.
2.5. Amalgamation Procedure

**Definition:** Amalgamating multiple adjoining parcels into one parcel.

### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport in case of application in person</td>
<td>ID document or passport of the foreigner issued in their own country (along with translation when required)</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person</td>
<td></td>
</tr>
<tr>
<td>Type Contract for a request from a LIHKAB</td>
<td></td>
</tr>
<tr>
<td>Decision from municipal committee</td>
<td>Approved by the municipality and governorship.</td>
</tr>
<tr>
<td>Planned change</td>
<td>Approved by the municipality and governorship.</td>
</tr>
<tr>
<td>Letter from the administration concerned</td>
<td></td>
</tr>
</tbody>
</table>

### FINANCIAL ASPECT OF THE TRANSACTION

<table>
<thead>
<tr>
<th>Item</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circulating Capital</td>
<td>Varies depending on the number of parcels</td>
</tr>
<tr>
<td>Service charges</td>
<td>Varies depending on the number of parcels in case of performance by LIHKAB</td>
</tr>
</tbody>
</table>

### Template for Amalgamation (Tevhit) Procedure

**Application:**

- An application is filed with General Directorate of Land Registry and Cadastre through Megsis and e-collection takes place for circulating capital service charge.
- Certificate of request is issued and registered.
- Information and documents for the real estate is obtained from cadastre directorate.
- 2 designs are prepared for change.
- Work takes place at the office for amalgamation procedure.
- Following registration, section is entered into technical folder and MEGSİS.
- Design for change is sent to the municipal committee for approval.
- LİHKAB reports the error to Cadastre Directorate, procedure takes place according to the corrected data.
- The owner or the owner's representative files an application.
- File is returned.
- Certificate of registration is issued and is sent to the cadastre directorate along with attachments to be checked.
- Statement of registration is approved by the checking officer.
- Application is filed in automated LIHKAB system and charge is determined for the procedure.
### 2.6. Division (İfraz)

**Definition:** Division is the procedure of dividing a parcel into two or more parts under articles 15 and 16 of the Zoning Law upon the request of the person concerned.

#### NECESSARY DOCUMENTS

<table>
<thead>
<tr>
<th>Document Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport in case of application in person</td>
<td>ID document or passport of the foreigner issued in their own country (along with translation when required)</td>
</tr>
<tr>
<td>Document regarding representation if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Letter of authorization and signature circular clearly stating authorization for the job if the party requesting is a legal person</td>
<td></td>
</tr>
<tr>
<td>Division procedure file</td>
<td>File containing the information and documents approved by the municipality and the governorship.</td>
</tr>
<tr>
<td>Type contract issued at independent mapping engineering offices</td>
<td>Type contract issued at independent mapping engineering offices</td>
</tr>
</tbody>
</table>

#### FINANCIAL ASPECT OF THE TRANSACTION

| Circulating Capital | Varies depending on the city/district and area of the parcel. |

#### Template for Division Procedure

1. **Application is received via MEGSİS, circulating capital and inspection charges are paid.**
2. Checks are made at the office.
3. Any technical errors? Technical error is corrected.
4. Checks are made on site.
5. Division procedure files are approved and sent for registration.
6. Following registration, the section is entered into the technical folder and MEGSİS.
7. Any shortcomings in the file in relation with division procedure? Shortcomings in the file are corrected.
9. Archive
1. YOUR KEY TURKEY (INFORMATION PORTAL FOR FOREIGNERS)

YourKeyTurkey is a website that is in service in order to enable the foreigners, who decide to settle or invest in Turkey, and the foreigners, who would like to acquire Turkish citizenship through investing in real estate in Turkey, access all the information they need for their decision-making processes and acquisition processes in the most reliable, fastest and easiest manner. (www.yourkeyturkey.gov.tr)

Please find attached the list of procedures that can be conducted outside the jurisdiction.

YourKeyTurkey is a website with state guarantee that reliably guides the foreigners through all the processes for acquisition of a real estate in Turkey, preventing inaccurate information or misinformation.

Allowing access to parcel inquiry system and location details of the real estate in addition to real estate acquisition processes, the website has a dynamic structure, containing information on the region to be invested in, statistical data and developments in the real estate market to aid decision-making processes, and it also allows communication of inquiries and problems, when necessary.
1. TAPU - TAKAS PRACTICE

This is a practice that allows the real estate price to change hands through a secure method in real estate purchase and sale transactions within the scope of the protocol entered into between our General Directorate and Takasbank, if demanded by the purchaser and the seller.

By this practice, when the sale is complete and the real estate is registered to the purchaser, the money in the purchaser's account is instantly transferred to the seller’s account through Takasbank.

Thus, any risks such as counterfeit money and fraud are prevented and the issue of trust is eliminated for the parties.

2. WEB-TAPU

Web-Tapu (Web Land Registry) system is a system allowing the real estates to be monitored and managed online. With Web-Tapu, it is possible to apply for a procedure online and with no need to actually visit the land registry directorates and to send the necessary documents to the land registry directorate. It is also possible to monitor at what stage the procedure is before the land registry directorate, and to pay the fees and circulating capital charges.

In addition, it is possible to display the land registry entries and locations of the real estates and to authorize others examine information on the real estates, and to submit or cancel a statement forbidding any transactions related to the real estates without actually visiting the land registry directorates with Web-Tapu.

In all these transactions, the concerned party will be duly informed by SMS. Thus, the procedures proceed up to the final stage in an easy, fast and reliable manner online.

(https://webtapu.tkgm.gov.tr/)

3. PARCEL INQUIRY

This is an application allowing people owning real estates to access basic ownership details, such as location, area as shown in the land registry, quality and map section details, about the parcels owned by the people or the parcels that they intend to invest in through a cell phone or a tablet and without the need to actually visit the land registry directorate, regardless of whether the person is inside the country or abroad.
### FREQUENTLY ASKED QUESTIONS ABOUT ACQUIRING CITIZENSHIP

#### Documents Necessary For Application And Procedures

<table>
<thead>
<tr>
<th>NECESSARY DOCUMENTS</th>
<th>COMMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity document or passport</td>
<td>Identity document or passport indicating the foreign country of origin (along with translation when necessary) must be submitted.</td>
</tr>
<tr>
<td>Photo</td>
<td>1 passport size photo of the seller, 2 of the purchaser will be sought.</td>
</tr>
<tr>
<td>Document regarding representation, if the procedure involves representation</td>
<td>Power of attorney, court order regarding guardian, letter of authorization etc. (If the transaction will take place based on a power of attorney issued abroad, original or certified copy of the power of attorney is to be submitted as accompanied by the translation)</td>
</tr>
<tr>
<td>Foreigner ID No</td>
<td>In case Foreigner ID No does not exist, Land Registry Directorate will ensure allocation thereof during application. Required if it exists.</td>
</tr>
<tr>
<td>Title deed for the real estate sold</td>
<td>To be received from the firms authorized for valuation as licensed by the CMB (Capital Market Board) as published on the official website of CMB.</td>
</tr>
<tr>
<td>Valuation report for the real estate</td>
<td>To be received from the firms authorized for valuation as licensed by the CMB (Capital Market Board) as published on the official website of CMB.</td>
</tr>
<tr>
<td>Bank-certified receipts evidencing money transfer</td>
<td>May be presented before or after the sale.</td>
</tr>
<tr>
<td>Compulsory earthquake insurance policy</td>
<td>Necessary for buildings such as residences, workplaces etc.</td>
</tr>
<tr>
<td>Sworn Interpreter</td>
<td>Necessary if there is any party that does not speak Turkish (Must be authorized by the regional judicial commission)</td>
</tr>
</tbody>
</table>
How is the value of the real estate(s) necessary for citizenship calculated at the land registry office?

Total bank receipts evidencing payment must meet the value of USD 250,000, taking into consideration the effective sale rate of the Central Bank of the Republic of Turkey applicable on the date of deposit. The values given in the valuation report and the official deeds must not be less than the total values in the bank receipts.

Which date is taken into consideration to determine the exchange rate for the bank receipts presented to evidence payment?

If the bank receipt is paid in Turkish Lira, the effective sale rate of the Central Bank of the Republic of Turkey applicable on the business day preceding the payment date is relied upon to calculate the USD equivalent of the value in the bank receipt. Total values calculated separately based on the effective sale rate of the Central Bank of Turkey applicable on the business day preceding the date, when each bank receipt is issued, must meet the value of USD 250,000.

If multiple bank receipts (paid in Turkish Lira) of different dates are submitted, how is the value found?

For bank receipts, the effective sale rate of the Central Bank of the Republic of Turkey applicable on the last business day preceding payment date and for the value in the official deed, on the other hand, the effective sale rate of the Central Bank of Turkey applicable on the business day date of the actual sale will be relied upon. In this case, each value must meet the value of USD 250,000 separately.

If the payments are made after the sale, how is the value found?

For bank receipts, the effective sale rate of the Central Bank of the Republic of Turkey applicable on the last business day preceding payment date and for the value in the official deed, on the other hand, the effective sale rate of the Central Bank of Turkey applicable on the business day date of the actual sale will be relied upon. In this case, each value must meet the value of USD 250,000 separately.

Where to receive a valuation report from and is there an expiry date for it?

Valuation report is to be received from the valuation firms published on the website of Capital Market Board (CMB) (http://www.spk.gov.tr/SiteApps/Sirketiletisim/List/gds). It is considered to be valid for three months following the date of issue. It will be considered valid starting from the time that it is submitted until the procedure is complete.

How must the sale price of the real estate be transferred?

It must be deposited by the purchaser or the purchaser’s representative to the bank account of the seller or the seller’s representative through means such as EFT etc. and this must be documented. For real estates owned by public institutions and enterprises, such as TOKİ and Emlak Konut, the transfer/payment of the price may also be evidenced by a bank receipt or official letter showing that the amount is received.

How to get a “Certificate of Eligibility”?

Once the undertaking sought under the regulations and circular regarding implementation thereof is entered into registry, the land registry directorate performing the procedure sends all the documents to General Directorate of Land Registry and Cadastre or the relevant regional directorate. After the General Directorate/Regional Directorate examines the documents pertaining to the procedure, a Certificate of Eligibility is issued and it is sent to the General Directorate of Migration Management and General Directorate of Civil Registration and Citizenship Affairs through official means and to the person concerned by e-mail. The foreigners, who receive a certificate of eligibility, first apply to the Provincial Directorate of Migration Management for residence permit and to the General Directorate of Civil Registration and Citizenship Affairs for citizenship.

Is it possible to acquire Turkish citizenship through exceptional means with shares purchased in real estates?

Once the undertaking sought under the regulations and circular regarding implementation thereof is entered into registry, the land registry directorate performing the procedure sends all the documents to General Directorate of Land Registry and Cadastre or the relevant regional directorate. After the General Directorate/Regional Directorate examines the documents pertaining to the procedure, a Certificate of Eligibility is issued and it is sent to the General Directorate of Migration Management and General Directorate of Civil Registration and Citizenship Affairs through official means and to the person concerned by e-mail. The foreigners, who receive a certificate of eligibility, first apply to the Provincial Directorate of Migration Management for residence permit and to the General Directorate of Civil Registration and Citizenship Affairs for citizenship.

Is it possible to acquire Turkish citizenship through exceptional means with shares purchased in real estates?
Is it possible to sell the real estate before the annotation in the registry expires (3 years elapse)?

The procedure will rely on the response to be received from the Provincial Directorate of Civil Registration and Citizenship Affairs.

Is it possible to apply for citizenship in case the purchased real estate has mortgage or attachment on it?

It is possible for the same to take place along with an existing mortgage or attachment.

Is it possible to apply for citizenship if the real estate is purchased using a loan?

In this case, the cash payment after deducting the mortgage amount will be taken into consideration. For sales with legal mortgage, on the other hand, the portion paid in advance, must meet the value of USD 25.000 as minimum.

Is it possible to file applications for real estate acquisition through a power of attorney for the purpose of acquiring Turkish citizenship through exceptional means?

It is possible if this is clearly stated in the power of attorney.

Is it possible to apply for Turkish citizenship by an agreement for the promise of sale?

As applicable for 07.12.2018 and thereafter, the application may be filed after the undertaking not to transfer and cancel the agreement issued before the notary for a period of three years is entered into the land registry, provided that the minimum amount of USD 250.000 or equivalent thereof is paid in advance for the real estates with condominium or construction servitude is created thereon.

Is it possible to purchase multiple real estates to acquire Turkish citizenship?

It is.

Are all the real estates to be purchased at the same time?

No. It is possible to apply for the real estates purchased at different times.

What must be the quality of the real estate?

The quality of the real estate does not matter in the procedure or registering an undertaking through sale (can be residence, workplace, land, field, garden etc.). However, in case of an undertaking being registered through a notarized promise of sale, the real estate must have condominium or construction servitude created thereon.

Is it possible for the foreigners, who own or who are shareholders in companies with foreign capital, to apply for citizenship with real estates owned by the company?

No, it is not. The real estate must be registered to the natural person to file the application.

Does it matter from whom the real estate was purchased for the citizenship application?

The real estate(s) to be sold or to be promised for sale must be registered to Turkish citizens. Moreover, it also must not be a real estate transferred by a foreign natural person after the date 12.01.2017 (Including the foreign natural person to acquire, and his/her spouse and children).
that the legal limitations are complied with”. Natural persons, who are the citizens of the countries as given in the list of designated countries, do not need to have a residence permit in addition in order to be able to acquire real estates and limited rights in rem.

Is the inquiry for military forbidden zones still applicable?

By our Circular numbered 2017/4, inquiry for Military Forbidden Zones is cancelled for 81 cities (except for some districts).

Thus, it is ensured that the process for acquisition of real estates by foreign natural persons is identical with the process followed for acquisition by Turkish citizens.

Is it possible to use the blue card for an identity document?

As the practice of Blue Card was started by the General Directorate of Civil Registration and Citizenship Affairs as of 12.04.2013, Blue Cards issued after such date may be used as identity document alone.

Documents issued before 12.04.2013 to exercise the rights reserved under the Law No 4112/5203 (Blue/Pink Cards), on the other hand, will continue to be taken into consideration in conjunction with the identity document or passport of the country unless they are renewed.

For people, who are entitled to the rights granted by the Law No 5901 and who apply by their passport or the identity card of their country of citizenship without presenting their Blue Cards, procedures will be performed if they are confirmed to have blue cards as a result of an inquiry in the blue card registry in MERNİS (Central Civil Registration Management System) environment or after presentation of the civil registration extract to be received from the Civil Registration Directorate for this purpose.

Is there any liability applicable for the foreign natural persons, who acquire unbuilt real estates?

A foreigner, who purchases an unbuilt real estate, needs to develop a project for the real estate acquired within two years starting from the acquisition date and to submit the same to the
Acquisition by companies within the scope of article 36 alone is subject to governorship procedure. Therefore, the companies excluded from the scope of article 36 are not required to apply to the governorship.

Is there a difference between the foreigners and Turkish citizens in terms of the financial aspect of the land registry procedures?

• There is no distinction between foreigners and Turkish citizens in terms of land registry fees. However, for the procedures resulting in the liability to transfer ownership performed according to article 35 of the Land Registry Law No 2644, service charge (TRY 598.25 for year 2019) shall be collected by the land registry directorate during the procedure and in addition to the circulating capital charge set for the procedure.

Is it possible for the real estate to be transferred to foreign natural persons by inheritance?

• Real estate may be transferred to foreign natural persons by inheritance. However, if the real estate transferred is in a region, where a foreign natural person may not acquire a real estate, the real estate must be disposed of following transfer, failing which it will have to be nationalized. Moreover, if a real estate is transferred by inheritance to the citizen of a country that is not included in the list determined within the scope of article 35, i.e. countries, whose citizens are not eligible to acquire real estate in Turkey, the real estate in question must be disposed of following transfer, failing which it will have to be nationalized.

How can I access the list of the countries, whose citizens are eligible to acquire real estates in Turkey?

• According to article 35 of the Land Registry Law No 2644, the list of the countries, whose citizens are eligible to acquire real estates in Turkey is not publicly available, it is possible to learn about the status regarding acquisition for the specific country in question from any directorate of ours.

Does the passport have to be translated?
• As provided for in our circular regarding “Identification for land registry procedures involving foreigners” numbered 2013/13, Turkish translation of the passports and identification documents of foreign countries issued in any alphabet other than the Latin alphabet may be asked if considered necessary by the Land Registry Directorate.

**Which documents are necessary for the acquisition of real estates?**

a. Title deed of the real estate or village/quarter, block, parcel, building and independent section info.

b. Identity document or passport (Must be presented along with the translation when necessary and must be issued in a manner to indicate citizenship of the person).

c. Real estate valuation report issued by one of the firms authorized for real estate valuation by CMB (Capital Market Board) (http://www.spk.gov.tr/SiteApps/SirketIletisim/List/gds),

d. “Real Estate Current Market Value” issued by the relevant municipality,

e. Compulsory earthquake insurance policy for buildings (house, workplace etc.)

f. 1 photo of the seller and 2 photos of the purchaser (shot within the last 6 months, size 6 x 4),

g. Sworn interpreter if there any party that does not speak Turkish,

h. If the procedure takes place using a power of attorney issued abroad, original or certified copy of the power of attorney along with translation thereof.

**What are the limitations applicable for acquisition of real estates by companies with foreign capital?**

• There is no limitation for real estate acquisition by companies with foreign capital; and they may acquire real estates to the extent they consider desirable as long as the real estates are suitable for their operations.

**Can I perform land registry procedures with a power of attorney issued abroad?**

It is possible to perform land registry procedures using power of attorney issued by the Turkish Consulates abroad and the authorities competent to issue power of attorney of the relevant country. However, the power of attorney must meet the criteria sought.

**Can I perform my land registry procedures using any power of attorney issued by a notary public of a foreign country?**

In order for any power of attorney issued by a notary public in a foreign country to be acceptable to land registry directorates, the power of attorney must first:

• Be issued in the official language of the country of issue, and

• Contain photo of the person in question and the photo must be sealed.

• In addition, depending on whether the country of issue is a party to the Hague Convention Abolishing the Requirement of Legalization for Foreign Public Documents (Hague Convention) or not, the power of attorney must either contain “Apostille” or the signature and seal on the power of attorney must be certified by the competent authority for the issuing notary public; and signature and seal of such authority must be certified by the Turkish Consulate in the country in question,

• It must contain powers regarding the demanded procedure,

• Also, notarized Turkish translation thereof must also be submitted to the land registry directorate.
ANNEX

LIST OF AUTHORIZED PROCEDURES

1. Land Registry Directorate Procedures (Active)
   1. Ownership Procedures (Active)
      1. Transfer by Inheritance Procedures (Active)
      2. Change in Transfer by Inheritance (Active)
      3. Termination of Joint Ownership (Active)
      4. Transfer by Inheritance in Case of Multiple Deaths (Active)
      5. Transfer by Inheritance and Creation of Usufruct (Active)
      6. Transfer by Inheritance and Creation of Usufruct in Case of Multiple Deaths (Active)
   2. Sale Procedures (Active)
      1. Sale (Active)
      2. Assignment of Shares through Sale (Active)
      3. Nuda Proprietas Sale, Preserving Usufruct (Active)
      4. Nuda Proprietas Sale and Transfer of Usufruct to Third Persons (Active)
      5. Sale of Treasury Property under the Law No 4706, Article 7/B (Active)
      6. Participation and Sale to the Participant in Ownership by Shares (Active)
      7. Sale of the Share Partitioned to the Main Real Estate in Real Estates with
         Condominium / Construction Servitude (Active)
      8. Sale and Mortgage (Active)
   3. Grant Procedures (Active)
      1. Grant (Active)
      2. Assignment of Share through Grant (Active)
      3. Grant of Nuda Proprietas and Transfer of Usufruct to Third Persons (Active)
      4. Grant of Nuda Proprietas, Preserving Usufruct (Active)
      5. Agreement to Care until Death (Active)
      6. Agreement to Care until Death (De Jure) (Active)
      7. Assignment of Share through Agreement to Care until Death (Active)
      8. Agreement to Care until Death to the Favor of a Third Person Other Than the Owner (Active)
      9. Investing Capital In-Kind to Trading Companies
   4. Barter (Active)
      1. Barter (Active)
   5. Division (Sharing) (Active)
      1. Sharing Inheritance (Active)
      2. Sharing (Distribution) (Active)
   6. Agreement to Care until Death (Active)
      1. Agreement to Care until Death (Active)
      2. Cancellation of Agreement to Care until Death (De Jure) (Active)
      3. Assignment of Share through Agreement to Care until Death (Active)
      4. Agreement to Care until Death to the Favor of a Third Person Other Than the Owner (Active)
   7. Sale of the Share Partitioned to the Main Real Estate in Real Estates with
      Condominium / Construction Servitude (Active)
   8. Reports and Documents (Active)
      1. Title Deed (Active)
      2. Land Registry Entry (Share) (Active)
      3. Mortgage Certificate (Active)
      4. Land Registry Entry (Real Estate) (Active)
   9. Participation and Sale to the Participant in Ownership by Shares (Active)
   10. Sale of the Share Partitioned to the Main Real Estate in Real Estates with
        Condominium / Construction Servitude (Active)
   11. Agreement to Care until Death (Active)
   12. Agreement to Care until Death (De Jure) (Active)
   13. Assignment of Share through Agreement to Care until Death (Active)
   14. Agreement to Care until Death to the Favor of a Third Person Other Than the Owner (Active)
   15. Investing Capital In-Kind to Trading Companies
   16. Allocation
   17. Other Allocation
   18. Correction Procedures
   19. Transfer under Foundations Law No 5737, Provisional Article 12
1. Circular No 2012/13 Regarding Acquisition of Real Estates and Limited Rights in Rem by Companies with Foreign Capital (accessible at www.tkgm.gov.tr)

2. Circular No 2013/15 Regarding Acquisition of Unbuilt Real Estates by Foreigners (accessible at www.tkgm.gov.tr)

3. Circular No 2015/5 Regarding the Power of Attorney Issued Abroad (accessible at www.tkgm.gov.tr)


5. Circular No 2019/1 Regarding the Requirement for a Valuation Report for Acquisition of Real Estates by the Foreigners (accessible at www.tkgm.gov.tr)


7. Circular No 2014/1 Regarding Workflow and Delegation of Authority at the Land Registry Directorates (accessible at www.tkgm.gov.tr)